

01-0-1904

AN ORDINANCE BY

*Michael R. Sherry Dorsey*

**AN ORDINANCE CALLING FOR A PUBLIC HEARING PRIOR TO  
RE-ADOPTING ALL SECTIONS OF ARTICLE III OF CHAPTER 30  
OF THE CODE OF ORDINANCES CONCERNING BUSINESS AND  
OCCUPATION TAXES; AND FOR OTHER PURPOSES.**

WHEREAS, the City imposes an occupation tax pursuant to the authority of O.C.G.A. § 48-13-1 *et seq*; and

WHEREAS, the City's occupation tax, which is codified in Article III of Chapter 30 of the Code of Ordinance, has been amended at various times since its adoption; and

WHEREAS, O.C.G.A. § 48-13-6 requires that a "public hearing" be held before adopting any ordinance or resolution regarding the occupation tax without providing any criteria or guidelines for what constitutes a "public hearing"; and

WHEREAS, the Clerk of Council publishes the agendas of the City Council and the Council Committees prior to the meetings; and

WHEREAS, the City Council allows persons who wish to comment on pending ordinances to speak before the various Council Committees, such that some form of public hearing is held on every ordinance; and

WHEREAS, there is litigation concerning the occupation tax which may involve the matter of what constitutes a "public hearing"; and

WHEREAS, in order to protect this source of revenue for the future, the Council wishes to hold a public hearing on entire subject matter of the occupation tax ordinance at the next meeting of the Finance Executive Committee after the advertisement in a newspaper of general circulation; and therefore

**THE CITY COUNCIL OF THE CITY OF ATLANTA, GEORGIA, HEREBY  
ORDAINS AS FOLLOWS:**

**Section One:**

A public hearing shall be held on all parts of Article III of Chapter 30 (the "Occupation Tax Ordinance") at the next meeting of the Finance Executive Committee which is to be held on November 14, 2001 and the Municipal Clerk is directed to publish notice of this public hearing in a newspaper of general circulation specifying the time and place of this public hearing and the subject matter of this ordinance so that members of the public may comment on possible amendments to the Occupation Tax Ordinance.

**Section Two:**

All parts of Article III of Chapter 30 are re-adopted in their entirety as in the form which is attached to this ordinance and include all

amendments deemed necessary after the public hearing.

**Section Three:**

This ordinance shall not act to repeal any prior part of any ordinance contained in Article III of Chapter 30 or otherwise effect the liability of any person or entity for any occupation taxes imposed by Article III of Chapter 30, such that it is the intent of this ordinance that all liability of any person or entity for any occupation taxes imposed by Article III of Chapter 30, is specifically saved and preserved by this ordinance.

**Section Four:**

All parts of Article III of Chapter 30 shall remain in effect until this ordinance is signed by the Mayor or becomes effective by operation of law pursuant to City Charter 2-403.